

EXHIBIT B

**DECLARATION OF JASON CARDIFF IN SUPPORT OF MOTION TO DISMISS
BASED ON FRAUD ON THE COURT**

I, Jason Cardiff, declare as follows:

1. I am a party in the above-entitled action. I have personal knowledge of the facts set forth herein. If called as a witness, I could and would competently testify to the matters stated herein. I make this declaration in support of Jason Cardiff's Motion to Dismiss Indictment Based on Fraud on the Court.
2. This declaration is submitted under the protections of *Simmons v. United States*, 390 U.S. 377 (1968) and the United States Constitution. Pursuant to *Simmons* and my constitutional rights, I would object to the use of this declaration for any purpose beyond the Court's adjudication of my Motion to Dismiss Based on Fraud of the Court.
3. I am directly affected by the matters referenced herein and submit this declaration to preserve the record of communications I have had with the Internal Revenue Service (IRS) regarding Docket 657 ("Dkt. 657") in the Cardiff receivership matter.

- 1 4. On or around April 7, 2025, I personally contacted and spoke by telephone
- 2 with Mr. Leonard Brown, an employee of the IRS assigned to the Insolvency
- 3 Division.
- 4 5. During my conversation with Mr. Brown, I specifically asked whether he had
- 5 any record of issuing, authorizing, or transmitting the Form 4490 that was
- 6 filed in Dkt. 657.
- 7 6. Mr. Brown stated that he had no record, no recollection, and no documentation
- 8 regarding the Form 4490 attached to Dkt. 657.
- 9 7. Mr. Brown further confirmed that he had no record of issuing any credit related
- 10 to the document in Dkt. 657 and had no memory of processing or approving
- 11 any such credit.
- 12 8. Separately, on April 21, 2025, I spoke by telephone with Ms. Sabina Makarov,
- 13 IRS Western Territory 7 Manager, Specialty Collection - Insolvency.
- 14 9. During that call, Ms. Makarov confirmed the following:
 - 15 a. The IRS has no record of any credit being applied to the 2014 tax
 - 16 year for the taxpayer account in question;
 - 17 b. The balance on the 2014 tax year remains active at over \$4 million,
 - 18 and no offset or reduction has been entered into IRS systems (AIS
 - 19 or IDRS);
 - 20 c. She was unable to confirm when or whether the amended Form
 - 21 4490 filed under Dkt. 657 was received, processed, or originated
 - 22 from the IRS;
 - 23 d. She acknowledged that IRS fax transmission logs could confirm
 - 24 whether the document was ever transmitted from an IRS system;

e. She confirmed that the taxpayers had filed separately for 2014, yet no record of a joint credit or amended processing exists in either account.

10. Following our call, on April 21, 2025, I sent an email to Ms. Makarov (and copied IRS Criminal Investigation, IRS Counsel, Senate oversight offices, and TIGTA) memorializing the substance of our conversation. A true and correct copy of that email is attached as **Exhibit 1**.

11. In that email, I requested formal written confirmation of:

- a. Whether the IRS officially submitted or processed the document filed in Dkt. 657;
- b. Whether any credit was ever applied to the 2014 tax year;
- c. Whether the IRS could produce a fax transmission log or system processing timestamp associated with the amended Form 4490; and
- d. Whether the IRS asserts that the information reflected on the taxpayer's 2014 IRS account transcript is inaccurate.

12. This is a summary of events. I reserve the right to supplement my testimony if called as a witness at hearing or trial

I declare under penalty of perjury under the laws of the United States of America
that the foregoing is true and correct.

Executed this 26th day of April, 2025, at Dublin, Ireland.

Jason Cardin

EXHIBIT 1



Stephen Cochell <srcochell@gmail.com>

Subject: Urgent Request for IRS Confirmation and Referral for Oversight — Alleged Amended Form 4490 in Dkt. 657 Appears Fraudulent

1 message

Jason Cardiff <ideatank360@gmail.com>

Sun, Apr 20, 2025 at 5:26 AM

To: Makarov Sabina M <sabina.m.makarov@irs.gov>

Cc: Tyler.Hatcher@irs.gov, Guy.Ficco@irs.gov, Richard.S.Goldstein@irs.gov, Amanda_Critchfield@finance.senate.gov,

Eric_Fejer@finance.senate.gov, Kylie_Nolan@hsgac.senate.gov, Allison_Green@hsgac.senate.gov,

complaints@tigta.treas.gov

Bcc: srcochell@gmail.com

Jason Cardiff

37A Highfield Road

Dublin, Ireland D06 W6D0

U.S. Tel: +1-207-881-6692

Ireland Tel: +353-89-604-9238

Email: ideatank360@gmail.com

Web: www.jasoncardiff.com

To: Sabina M. Makarov

Western Territory 7 Manager

Specialty Collection – Insolvency

Internal Revenue Service

Email: Sabina.M.Makarov@irs.gov

Subject: Urgent Request for IRS Confirmation and Referral for Oversight — Alleged Amended Form 4490 in Dkt. 657 Appears Fraudulent

Dear Ms. Makarov:

We are writing in connection with your email dated April 10, 2025, in which you stated that the IRS “has filed a Form 4490 amended Proof of Claim #2” in the Cardiff receivership matter. That statement, framed in the present perfect tense, implies that the IRS completed the act of filing the amended claim and that it is active and operative. However, your office has not produced any documentation to substantiate that assertion, despite a formal follow-up request sent on April 11. More than nine business days have since passed without any response.

Based on the record to date, we must formally state the following for the record:

The amended Form 4490 filed by the Receiver under Dkt. 657 is believed to be materially false and potentially fraudulent. It appears to have been fabricated or altered by a third party and was not filed, approved, or transmitted by the Internal Revenue Service.

To support this position, the taxpayer’s official IRS transcript for tax year 2014 continues to reflect an active balance now exceeding \$4 million, with no credit applied. The Form 4490 and fax cover sheet attached to Dkt. 657 display multiple signs of digital manipulation and fabrication, including: (1) inconsistent text rasterization and halo effects consistent with image editing software; (2) a distorted IRS seal not matching official versions; (3) table formatting and decimal alignment anomalies inconsistent with IRS-generated system output; and (4) the complete absence of any IRS-originating metadata, transmission record, or audit log.

This document has now directly resulted in serious adverse consequences. Due to the IRS’s continued assertion of the 2014 liability, a **U.S. passport has been withheld under 26 U.S.C. § 7345**. As a result, Mrs. Cardiff is now being denied the ability to travel internationally, which implicates constitutionally protected interests. While the right to international travel is not absolute, it is well-established that unjustified governmental interference with such a right implicates the **Due Process Clause of the Fifth Amendment**, especially where the government’s action is based on **inaccurate or unverified information**. See *Haig v. Agee*, 453 U.S. 280, 306 (1981); *Kent v. Dulles*, 357 U.S. 116, 125 (1958).

In addition, pursuant to 26 U.S.C. § 7803(a)(3)(B), IRS employees are required to act in accordance with taxpayers’ rights, including the right to be informed and the right to fair and just tax administration. That obligation includes the duty

to correct materially inaccurate government representations, particularly where the agency's position is being relied upon by the courts and other federal agencies.

Accordingly, we respectfully reiterate the following requests:

1. Please provide a copy of the amended Form 4490 allegedly filed by the IRS;
2. Confirm whether any credit has been applied to the 2014 tax year, and if so:
 - a. The exact amount of the credit;
 - b. The date the credit was applied;
 - c. The taxpayer account to which the credit was applied;
 - d. The IRS system (IDRS, AIS, ICS, or other) where the transaction was recorded;
3. Confirm the date the amended Form 4490 was formally approved, processed, and transmitted by the IRS.

Please provide this information via email or fax to 1-208-428-3857. We are requesting a formal, written response within two (2) business days from the date of this letter. Additionally, we respectfully request your office's proposed resolution to correct the record and remove the ongoing harm to **Mrs. Cardiff's constitutional and statutory rights**.

For transparency, a copy of our original April 11 inquiry and your April 10 communication are attached for the benefit of all copied oversight officials. Should no response be received, we intend to move forward with formal oversight referrals and legal remedies without further notice.

Cc:

Tyler Hatcher, Special Agent in Charge – IRS-CI Los Angeles (Tyler.Hatcher@irs.gov)

Guy Ficco, Chief – IRS Criminal Investigation Division (Guy.Ficco@irs.gov)

Richard S. Goldstein, IRS Counsel (Richard.S.Goldstein@irs.gov)

Senate Finance Committee (Amanda_Critchfield@finance.senate.gov, Eric_Fejer@finance.senate.gov)

Senate Permanent Subcommittee on Investigations (Kylie_Nolan@hsgac.senate.gov, Allison_Green@hsgac.senate.gov)

Treasury Inspector General for Tax Administration (TIGTA) (complaints@tigta.treas.gov)



Jason Cardiff

Here to Help

(C) 1-207-881-6692 USA

(C) +353-89-604-9238 ROI

Book a time if you need to speak <https://calendly.com/ideaatnk360>

www.jasoncardiff.com

<https://www.linkedin.com/in/jason-cardiff-48184ab8>

"Honesty is the first chapter in the book of wisdom" | Thomas Jefferson's Monticello.

"Hypocrisy can afford to be magnificent in its promises; for never intending to go beyond promises, it costs nothing." | Edmund Burke

3 attachments

[richard email.pdf](#)
376K

[sabina.pdf](#)
819K

[irs packet final.pdf](#)
967K

